

**UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF NORTH CAROLINA  
Charlotte Division  
3:13-cv-00196**

U.S. COMMODITY FUTURES TRADING	:
COMMISSION,	:
	:
Plaintiff,	:
vs.	:
	:
JAMES HARVEY MASON,	:
	:
Defendant,	:
vs.	:
	:
<u>Relief Defendants</u>	:
JHM Forex Only Pool and	:
Forex Trading At Home.	:
	:

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**ORDER APPROVING SECOND AND FINAL MOTION FOR COMPENSATION TO  
EDWARD P. BOWERS AND MIDDLESWARTH BOWERS & COMPANY,  
ACCOUNTANTS OF RECEIVER**

This matter came before the Court on the *Second and Final Motion for Compensation to Edward P. Bowers and Middleswarth Bowers & Company, Accountants for the Receiver*, filed on the 8th day of March, 2016 (the "Motion"). The Court finds and concludes as follows:

*Notice of Motion for Compensation for Edward P. Bowers and Middleswarth Bowers & Company* was served upon the parties as required by law. No party in interest has objected to or requested a hearing on the Motion.

*Edward P. Bowers and Middleswarth Bowers & Company* have rendered valuable services to the Receiver during this civil proceeding, for which they have received no compensation and the reasonable value of services as yet uncompensated is at least \$2,287.50 with expenses of \$1.86. Further, the best estimates of future compensation for accounting services for winding down the Receivership, including preparing and filing final tax returns, is \$2,293.75 with expenses of \$70.00.

IT IS, THEREFORE, ORDERED that the reasonable accountants' fees and expenses totaling **\$4,653.11** for Edward P. Bowers and Middleswarth Bowers & Company shall be paid from the Receivership Estate for interim and final compensation in this matter. The Receiver is authorized and directed to pay accountants for these reasonable and necessary fees and expenses.

Signed: April 5, 2016

A handwritten signature in black ink, reading "Graham C. Mullen", written over a horizontal line.

Graham C. Mullen  
United States District Judge

